

THE COMMONWEALTH OF MASSACHUSETTS
Public Employee Retirement Administration Commission
John W. McCormack Building, Room 1101
One Ashburton Place, Boston, MA 02108
(617) 727-9380

M E M O R A N D U M

TO: All Retirement Boards

FROM: Robert F. Stalnaker, Executive Director

RE: Addendum to Memorandum of March 6, 1998

DATE: March 23, 1998

As a follow up to my previous communication to you it has come to our attention that some additional questions are being raised relative to the 1997 Annual Statement of Earnings. They are as follows:

- If a retiree files a Federal tax return jointly, with his/her spouse and the only earned income reported is that of his/her spouse, is it still necessary to attach a copy of the joint return to the retiree's Annual Statement of Earned Income?

YES, EVEN IF THE ONLY INCOME IS ATTRIBUTABLE TO THE SPOUSE, A COPY OF THE FIRST TWO PAGES OF THE JOINT FEDERAL RETURN (either Federal Form 1040, 1040A, 1040EZ, or 1040PC) MUST BE ATTACHED TO THE ANNUAL STATEMENT OF EARNED INCOME.

- If a retiree's Federal tax return is filed electronically (either by the retiree or by a tax preparation service), what tax forms should be attached to his or her Annual Statement of Earned Income?

THE RETIREE SHOULD ATTACH A SIGNED FORM 8453, U.S. INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING OR A SIGNED COPY OF FORM 8553-OL, U.S. INDIVIDUAL INCOME TAX DECLARATION FOR ON-LINE FILING. PLEASE NOTE THAT THESE FORMS ARE USED FOR RETIREES WHO FILE AN INDIVIDUAL RETURN AS WELL AS FOR THOSE WHO FILE JOINTLY WITH A SPOUSE.

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IF COPIES OF THESE FORMS ARE UNAVAILABLE, THE RETIREE SHOULD MAKE A NOTE OF THEIR UNAVAILABILITY AT THE BOTTOM OF HIS/HER ANNUAL STATEMENT OF EARNED INCOME.

- Is a retiree still required to file his or her Annual Statement of Earned Income by April 15, 1998, if he or she has requested an extension on filing his/her tax returns and doesn't yet have the required tax forms?

THE ANNUAL STATEMENT OF EARNED INCOME SHOULD STILL BE FILED BY APRIL 15, 1998 ALONG WITH A COPY OF THE EXTENSION REQUEST FORM.

It is my hope that these answers may be helpful to you in assisting your members should you be contacted during this process.

Once again, thank you for your continued cooperation in this regard.

/jec

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